

**REMARKS**

Favorable reconsideration of the application is respectfully requested in light of the amendments and remarks herein.

Upon entry of this amendment, claims 1-5, 7-8, 10-14 and 16-21 will be pending. By this amendment, claims 1, 11, and 18 have been amended. No new matter has been added.

**§101 Rejection of Claims 1-5, 7-8, 10-14, and 16-20**

In Sections 1-8 of the Office Action of December 13, 2006 (hereinafter referred to as “the Office Action”), claims 1-5, 7-8, 10-14 and 16-20 stand rejected under 35 U.S.C. §101 as being directed to non-statutory subject matter.

Method claim 1, as amended, comprises:

*determining* a period of recurring events within a recorded signal, the period of recurring events providing a measurement of a tempo of the recorded signal, said determining comprising:

*establishing* an anchor point in the recorded signal, the anchor point being indicative of a beginning point for a period of recurring events in the recorded signal;

*determining* a length for the period of recurring events in the recorded signal by digitally comparing a first portion of the recorded signal starting from the established anchor point with at least one different portion of the recorded signal subsequent to the anchor point, said at least one different portion extrapolated from the first portion; and

*refining* the length for the period of recurring events by digitally comparing a pattern included by the first portion with patterns included by said at least one different portion subsequent to the anchor point, each subsequent portion having the length of the first portion;

*associating* the tempo with the recorded signal; and

using the tempo to process the recorded signal with a second recorded signal.

(emphasis added)

To conform to "Interim Guidelines for Examination of Patent Application for Patent Subject Matter Eligibility," claim 1 has been amended to include additional limitations of associating the tempo with the recorded signal and using the tempo to process the recorded signal with a second recorded signal.

Based on the foregoing discussion, claim 1 should now be allowable. Further, since independent claims 11 and 18 have also been amended to recite substantially similar additional limitations as recited in claim 1, claims 11 and 18 should also be allowable. Since claims 2-5, 7-8, 10, 12-14, 16-17, and 19-20 depend from one of claims 1, 11, and 18, claims 2-5, 7-8, 10, 12-14, 16-17, and 19-20 should also be allowable.

Accordingly, it is submitted that the rejection of claims 1-5, 7-8, 10-14 and 16-20 based upon 35 U.S.C. §101 has been overcome by the present remarks and withdrawal thereof is respectfully requested.

#### Allowable Subject Matter of Claims 1-5, 7-8, 10-14 and 16-20

It is appreciatively noted that claims 1-5, 7-8, 10-14 and 16-20 would be allowable if 35 U.S.C. §101 is overcome. Based on the foregoing discussion, claims 1-5, 7-8, 10-14 and 16-20 should now be allowable.

#### Allowable Subject Matter of Claim 21

It is appreciatively noted that claim 21 is allowed.

Conclusion

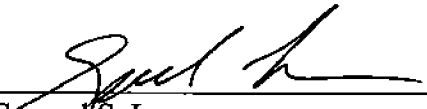
In view of the foregoing remarks, applicant respectfully requests reconsideration of claims 1-5, 7, 8, 10-14 and 16-21 and submits that all pending claims are presently in condition for allowance.

In the event that additional cooperation in this case may be helpful to complete its prosecution, the Examiner is cordially invited to contact applicant's representative at the telephone number written below.

The Commissioner is hereby authorized to charge any insufficient fees or credit any overpayment associated with the above-identified application to Deposit Account 50-2075.

Respectfully submitted,

Dated: March 9, 2007

By:   
Samuel S. Lee  
Reg. No. 42,791

Procopio, Cory, Hargreaves & Savitch LLP  
530 B Street, Suite 2100  
San Diego, California 92101-4469  
(619) 525-3821